



Department for Communities and Local Government

To: Joint Committees currently subject to full audit; Local Authority Chief Finance Officers

December 2014

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 – CHANGES TO AUDIT REQUIREMENTS FOR JOINT COMMITTEES

The Audit Commission Act 1998 (section 2 and Schedule 2) required joint committees to prepare accounts and undergo an audit separate from their constituent bodies. From 1 April 2015, implementation of the Local Audit and Accountability Act 2014 will mean that joint committees will no longer be required to have their accounts separately prepared and audited. This approach follows consultation with the local government and accounting sector and means that the final mandatory audit for such bodies will cover the period 2014/15.

The Government has made this change as the appropriate parts of the financial results of joint committees are reported in the accounts of their constituent bodies, so they will be audited by auditors appointed to audit the accounts of those bodies, and there will be no need for a separate audit appointment to them.

Constituent authorities will need to consider the effect of ending separate joint committee audits, and ensure that an effective financial and governance framework is maintained for those joint committees and the funds they control. Authorities may arrange for a continued separate audit of their joint committees if they choose. However this will not be an audit under the 2014 Act.

We will consider with the sector what guidance might be provided to authorities on the audit of joint committees, in the context of wider guidance on auditor appointment in general. We intend guidance to be published in good time to support the first auditor appointments undertaken by local authorities under the provisions of the 2014 Act.

This letter has been sent to those joint committees we understand currently to be subject to full audit and all local authority chief finance officers, and is being made available on the DCLG website. The change will also be communicated to all local authorities by DCLG newsletter. A list of all joint committees we are aware of is appended to this letter.

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Principal Authorities Joint Committees

Adur and Worthing Joint Committee
Association of Greater Manchester Authorities
Eastern Shires Purchasing Organisation
Leeds City Region Leaders' Board
Local Government Shared Service Joint Committee
London Councils
Norfolk Joint Museums Committee
Somerset Waste Board
South Worcestershire Shared Services Partnership Joint Committee
Tamar Bridge and Torpoint Ferry Joint Committee
Three Rivers and Watford Shared Services Joint Committee
Tyne and Wear Archives and Museum Joint Committee
West Mercia Energy Joint Committee
West Yorkshire Joint Services Committee
Yorkshire Purchasing Organisation

Smaller Authorities Audit Joint Committees

Abington Recreation Ground Committee
Aley Green Cemetery Joint Committee
Almondsbury Joint Burial Committee
Andover Museum Joint Management Committee
Anglia Revenues and Benefits Partnership Joint Committee
Ash Green Sports Centre
Ashby Woulds Oakthorpe and Donisthorpe Joint Burial Committee
Audlem Joint Burial Committee
Aysgarth Cemetery Joint Management Committee
Bandon Hill Cemetery Joint Committee
Basingstoke Canal Joint Management Committee
Bedale, Aiskew, Leeming Bar and Burrill Joint Burial Authority
Berkeley Burial Committee
Bickerton Joint Burial Committee
Billesdon and Rolleston Joint Burial Committee
Bramcote Crematorium Joint Committee
Brayton & District Joint Burial Authority
Brodsworth & Sprotbrough Parish Councils Joint Management Committee
Buckinghamshire Waste Joint Committee
Bures Joint Burial Authority
Bures Joint Sportsground Committee
Burnham Joint Burial Committee
Bursledon Windmill Joint Management Committee
Bus Lane Adjudication Service Joint Committee
Campton & Shefford Joint Burial Committee
Cannock Chase Area of Outstanding Natural Beauty Joint Committee
Central Durham Crematorium Joint Committee
Central Lincolnshire Joint Strategic Planning Committee
Cheshire Brine Subsidence Compensation Board Joint Committee

Chesterfield Joint Crematorium Committee
Chilterns Crematorium Joint Committee
Chobham and West End Joint Burial Committee
Chorley and South Ribble Shared Services Joint Committee
Clayton-le-Woods & Whittle-le-Woods War Memorial
Cleveland Emergency Planning Joint Committee
Clifton And Newton Joint Burial Committee
Clowne & Barlborough Joint Burial Committee
Colburn, Hipswell and Scotton Joint Burial Authority
Colchester and Ipswich Museum Service Joint Committee
Colchester, Braintree and Uttlesford Parking Joint Committee
Cornwall Port Health Authority Committee
Crewkerne and West Crewkerne Burial Board
Croft and Dalton Joint Burial Board
Curbar, Calver & Froggatt Joint Burial Committee
Devizes & Roundway Joint Burial Committee
Devon Audit Partnership
Devon Authorities Waste Reduction and Recycling Joint Committee
Downham Market & Downham West Joint Burial Committee
Dronfield & District Joint Burial Committee
Dunstable Joint Committee
East & West Hagbourne Cemetery
Eastern Inshore Fisheries and Conservation Authority Joint Committee
Eastleigh Museum Joint Management Committee
Eastrington and Gilberdyke Joint Burial Committee
Ellesmere Parishes Joint Burial Committee
Eltham Crematorium Joint Committee
Embleton Joint Burial Committee
Etwall Leisure Centre Joint Management Committee
Everton & Scaftworth Joint Burial Committee
Fareham Museum Joint Management Committee
Felton Cemetery Joint Committee
Gateshead and Newcastle Joint Bridges Committee
Glastonbury & Sharpham Burial Board
Godalming Joint Burial Committee
Gosport Museum Joint Management Committee
Grand Western Canal Joint Advisory Committee
Great and Little Hale Joint Burial Committee
Haltwhistle & District Joint Burial Committee
Havercroft & Ryhill Joint Recreation Ground Committee
Haxby and Wigginton Joint Burial Committee
High Weald Area of Outstanding Natural Beauty Joint Advisory Committee
Houghton Regis Town Centre Management Committee
Howden Asselby and Kilpin Joint Burial Committee
Huntington Burial Authority
Joint Committee on Strategic Planning & Transport
Joint Parish Councils Committee
Kempston Burials Joint Committee
Kibworth Joint Burial Committee
Kibworth Joint Recreation Committee
Malmesbury and St Paul Without Joint Burial Committee
Malpas Joint Burial Committee

Manydown Joint Management Committee
Marcham & Frilford Joint Burial Committee
Mersey Valley Joint Committee
Merseyside Port Health Committee
Merton & Sutton Joint Cemetery Board
Middlesbrough and Eston Joint Health Scrutiny Committee
Middlewich Cemetery Board
Misterton & West Stockwith Joint Burial Committee
Monk Fryston, Hillam and Burton Salmon Joint Burial Committee
Mortlake Crematorium Board
Mount Edgcumbe Joint Committee
Mountsett Crematorium Joint Committee
Nassington & Yarwell Joint Burial Committee
Newport and Gilberdyke Joint Burial Committee
No Man's Orchard Management Committee
Nonsuch Park Joint Management Committee
Norfolk Records Joint Committee
North Devon Crematorium Joint Committee
North East Surrey Crematorium Board
North Northamptonshire Joint Committee
North of England Open Air Museum
North Western Inshore Fisheries and Conservation Authority
North Yorkshire Building Control Partnership
North Yorkshire Procurement Partnership
Northallerton & Romanby Joint Burial Committee
Northamptonshire Traveller Consortium Joint Committee
Northfield Management Committee
Ovingham Joint Burial Committee
Oxfordshire Joint Health Overview & Scrutiny Committee
Oxfordshire Waste Partnership Joint Committee
Parking & Traffic Regulations Outside London Adjudication Joint Committee
Partnership for Urban South Hampshire Joint Committee
Portchester Crematorium Joint Committee
Portsmouth & Gosport Joint Board
Project Integra Joint Committee
Ranskill and Torworth Joint Burial Committee
Red House Museum, Christchurch Joint Management Committee
Rothbury Burial Committee
Shared Services Partnership Joint Committee (CenSus)
Shoal Hill Common Joint Committee
Sir George Staunton Country Park Joint Management Committee
Skirlaugh and Ellerby Joint Burial Committee
South Kirkby, North & South Elmsall Joint Burial Committee
South London Waste Partnership
South Thames Gateway Building Control Partnership Committee
South West Middlesex Crematorium Board
South Yorkshire Archaeology Service Joint Committee
South Yorkshire Archives Service Joint Committee
South Yorkshire Joint Secretariat
South Yorkshire Mining Advisory Service
Spennithorne and Harmby Cemetery Committee
St Minver Cemetery Committee

Staffordshire and Stoke on Trent Archives Joint Committee
Staffordshire Connects Joint Committee
Stratfield Brake Recreation Ground Management Committee
Tees Valley Airport Consultative Committee
Tees Valley Health Scrutiny Unit
Teesside Joint Archives Committee
Tisbury & West Tisbury Joint Burial Committee
Trans Pennine Trail Joint Committee
Transport for Urban South Hampshire Joint Committee
Tyne and Wear Economic Development Joint Committee
Tyne and Wear Trading Standards Joint Committee
Upper and Nether Heyford Joint Burial Board
Upper Norwood Library Joint Committee
Wallops Parish Hall Committee
Wareham Burial Joint Committee
Weaverham Cuddington & Acton Bridge Cemetery Committee
Welland Joint Committee
West Hertfordshire Crematoria Joint Committee
West Hoe Cemetery Committee
West Midlands Joint Committee
Wetley Moor Joint Committee
Whalley & Wiswell Joint Burial Committee
Whitchurch Joint Cemetery Board
Wigton Joint Burial Committee
Wimborne Cemetery Joint Management Committee
Wolston, Brandon & Bretford Joint Burial Committee
Womersley Burial (Joint) Authority
Worcestershire Regulatory Shared Service Joint Committee
Yeovil Crematorium and Cemetery Committee
Mansfield and District Crematorium Joint Committee
Tregony and Cuby Joint Burial Committee
Humber Archaeology Partnership Joint Board
Snaith and Cowick Town Council Cemetery Committee
South Essex Parking Partnership
Longframlington Joint Burial Committee
Essex Countywide Traveller Committee
Barnsley, Doncaster and Rotherham Joint Waste Board
Berrow and Pendock Village Hall Management Committee
Weasenham Playing Field Committee
Cadbury Hill Management Fund Joint Committee